

HOUSE No. 2271

By Mr. Patrick of Falmouth, petition of Matthew C. Patrick and others relative to the taxation of condominiums. Revenue.

The Commonwealth of Massachusetts

PETITION OF:

Matthew C. Patrick Jennifer M. Callahan
Robert Nunnemacher

In the Year Two Thousand and Five.

AN ACT RELATING TO THE TAXATION OF CONDOMINIUMS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section fourteen of Chapter one-hundred eighty-
2 three A of the General Laws is hereby amended by adding the
3 following sentence:—

4 Interests in common areas of a condominium that are adverse to
5 the interests of unit owners in the common areas shall be taxed to
6 the owners of such adverse interests. A lien for taxes upon such an
7 interest shall attach to the interest so assessed, and, to the extent
8 the interest so taxed expires or is otherwise extinguished, to units
9 in the condominium created after the assessment of such interest,
10 but not to condominium units against which property taxes were
11 separately assessed in the same fiscal year the interest was
12 assessed.

1 SECTION 2. Section seventy-seven of chapter sixty of the
2 General Laws is hereby amended by adding the following
3 sentence:—

4 A city or town shall not be deemed to receive any benefit from
5 such covenant or agreement unless it collects rent from property
6 in tax title under section fifty-three, or occupies or rents the prop-
7 erty after foreclosure.

1 SECTION 3. Section forty-five of chapter sixty of the General
2 Laws is hereby amended by adding after the third sentence the
3 following sentence:—

4 Covenants and agreements running with the land shall mean
5 obligations and interests in the real estate created by recorded
6 instruments and agreements, and shall not include obligations and
7 liens arising under statutes.

1 SECTION 4. Section fifty-four of chapter sixty of the General
2 Laws is hereby amended by adding at the end thereof the
3 following sentence:—

4 Covenants and agreements running with the land shall mean
5 obligations and interests in the real estate created by recorded
6 instruments and agreements, and shall not include obligations and
7 liens arising under statutes.